ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS 265-11
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ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-265-11
TABLE 1 - RECORD SPECIFICATIONS

Table 1 specifies the standard record format to be used for electronic cost reporting. Each electronic cost report submission (file) has four types of records. The first group (type 1 records) contains information for identifying, processing, and resolving problems. The text used throughout the cost report for variable line labels (e.g., Worksheet A) and variable column headers (Worksheet B-1) is included in the (type 2 records). Refer to Table 5 for cost center coding. The data detailed in Table 3 are identified as (type 3 records). The encryption coding at the end of the file, records 1, 1.01, and 1.02, are (type 4 records).

The medium for transferring cost reports submitted electronically to contractors is a 3½" diskette, CD, or a flash drive. The disk must be in IBM format. The character set must be ASCII. You must seek approval from your contractor regarding alternate methods of submission to ensure that the method of transmission is acceptable.

The following are requirements for all records:

1. All alpha characters must be in upper case.

2. For micro systems, the end of record indicator must be a carriage return and line feed, in that sequence.

3. No record may exceed 60 characters.

Below is an example of a Type 1 record with a narrative description of its meaning.

```
         1         2         3         4         5         6
12345678901234567890123456789012345678901234567890123456789 0
1           1    272599201100120113656A99P00120121362011001
```

Record #1: This is a cost report file submitted by Provider CCN 272599 for the period from January 1, 2011 (2011001) through December 31, 2011 (2011365). It is filed on Form CMS-265-11. It is prepared with vendor number A99's PC based system, version number 1. Position 38 changes with each new test case and/or approval and is an alpha character. Positions 39 and 40 remain constant for approvals issued after the first test case. This file is prepared by the ESRD facility on May 15, 2012 (2012136). The electronic cost report specification dated January 1, 2011 (2011001), is used to prepare this file.

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-265-11
TABLE 1 - RECORD SPECIFICATIONS (Cont.)

FILE NAMING CONVENTION

Name each cost report ECR file in the following manner:
RDNNNNNN.YYL, where

1. RD (ESRD Electronic Cost Report) is constant;
2. NNNNNN is the 6 digit CMS Certification Number;
3. YY is the year in which the provider's cost reporting period ends; and
4. L is a character variable (A-Z) to enable separate identification of files from ESRD facilities with two or more cost reporting periods ending in the same calendar year.

Name each cost report PI file in the following manner:
PINNNNNN.YYL, where

1. PI (Print Image) is constant;
2. NNNNNN is the 6 digit CMS Certification Number,
3. YY is the year in which the provider's cost reporting period ends; and
4. L is a character variable (A-Z) to enable separate identification of files from ESRD facilities with two or more cost reporting periods ending in the same calendar year.

RECORD NAME: Type 1 Records - Record Number 1

		Size	Usage	Loc.	Remarks
1.	Record Type	1	X	1	Constant "1"
2.	For Future Use	10	9	2-11	Numeric only
3.	Spaces	1	X	12	
4.	Record Number	1	X	13	Constant "1"
5.	Spaces	3	X	14-16	
6.	ESRD Provider CCN	6	9	17-22	Field must have 6 numeric characters.
7.	Fiscal Year Beginning Date	7	9	23-29	YYYYDDD - Julian date; first day covered by this cost report
8.	Fiscal Year Ending Date	7	9	30-36	YYYYDDD - Julian date; last day covered by this cost report
9.	MCR Version	1	X	37	Constant "6" (for FORM CMS-265-11)
10.	Vendor Code	3	X	38-40	To be supplied upon approval. Refer to page 42-502.
11.	Vendor Equipment	1	X	41	P = PC; M = Main Frame

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS 265-11
TABLE 1 - RECORD SPECIFICATIONS (Cont.)

RECORD NAME: Type 1 Records - Record Number 1 (Cont.)

		Size	Usage	Loc.	Remarks
12.	Version Number	3	X	42-44	Version of extract software, e.g., 001=1st, 002=2nd, etc. or 101=1st, 102=2nd. The version number must be incremented by 1 with each recompile and release to client(s).
13.	Creation Date	7	9	45-51	YYYYDDD – Julian date; date on which the file was created (extracted from the cost report)
14.	ECR Spec. Date	7	9	52-58	YYYYDDD – Julian date; date of electronic cost report specifications used in producing each file. Valid for cost reporting periods ending on or after 2011001 (January 1, 2011).

RECORD NAME: Type 1 Records - Record Numbers 2 – 99

		Size	Usage	Loc.	Remarks
1.	Record Type	1	9	1	Constant "1"
2.	Spaces	10	X	2-11	
3.	Record Number	2	9	12-13	#2 - Reserved for future use. #3 – Vendor information; optional; left justified in positions 21-60. #4 – The time that the cost report is created. This is represented in military time as alpha numeric. Use positions 21-25. Example 2:30 pm is expressed as 14:30. #5-99 – Reserved for future use.
4.	Spaces	7	X	14-20	Spaces (optional)
5.	ID Information	40	X	21-60	Left justified to position 21.

RECORD NAME: Type 2 Records for Labels

		Size	Usage	Loc.	Remarks
1.	Record Type	1	9	1	Constant "2"
2.	Wkst. Indicator	7	X	2-8	Alphanumeric. Refer to Table 2.
3.	Spaces	2	X	9-10	

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS 265-11
TABLE 1 - RECORD SPECIFICATIONS (Cont.)

RECORD NAME: Type 2 Records for Labels (Cont.)

		Size	Usage	Loc.	Remarks
4.	Line Number	3	9	11-13	Numeric
5.	Sub-line Number	2	9	14-15	Numeric
6.	Column Number	3	X	16-18	Alphanumeric
7.	Sub-column Number	2	9	19-20	Numeric
8.	Cost Center Code	4	9	21-24	Numeric. Refer to Table 5 for appropriate cost center codes.
9.	Labels/Headings				
	a. Line Labels	36	X	25-60	Alphanumeric, left justified
	b. Column Headings Statistical Basis & Code	10	X	21-30	Alphanumeric, left justified

The type 2 records contain text that appears on the printed cost report. Of these, there are three groups: (1) Worksheet A cost center names (labels); (2) column headings for step-down entries; and (3) other text appearing in various places throughout the cost report.

A Worksheet A cost center label must be furnished for every cost center with cost or charge data anywhere in the cost report. The line and sub-line numbers for each label must be the same as the line and sub-line numbers of the corresponding cost center on Worksheet A. The columns and sub-column numbers are always set to zero.

Column headings for the General Service cost centers on Worksheets B and B-1 are supplied once. They consist of one to three records. Each statistical basis shown on Worksheet B-1 is also to be reported. The statistical basis consists of one or two records (lines 4-5). Statistical basis code is supplied only to Worksheet B-1 columns and is recorded as line 6. The statistical code must agree with the statistical bases indicated on lines 4 and 5, i.e., code 1 = square footage, code 2 = dollar value, and code 3 = all others. Refer to Table 2 for the special worksheet identifier to be used with column headings and statistical basis and to Table 3 for line and column references.

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS 265-11
TABLE 1 - RECORD SPECIFICATIONS (Cont.)

The following type 2 cost center descriptions are to be used for all Worksheet A standard cost center lines.

Line	Description
1	CAP REL COSTS-BLDG & FIXT
2	CAP REL COSTS-MVBLE EQUIP
3	OPERATION & MAINTENANCE OF PLANT
4	HOUSEKEEPING
6	MACHINE CAP-REL OR RENTAL & MAINT
7	SALARIES FOR DIRECT PATIENT CARE
8	EH&W BENEFTIS FOR DIRECT PT. CARE
9	SUPPLIES
10	LABORATORY
11	ADMINISTRATIVE & GENERAL
12	DRUGS
13	INTEREST EXPENSE
14	LAUNDRY AND LINEN
15	MEDICAL RECORDS
16	PHY ROUT PROF SVCS-INITIAL METHOD
19	PHY ROUT PROF SVCS-MCP METHOD
20	WHOLE BLOOD & PACKED RED BLOOD CELLS
21	VACCINES
22	PHYSICIANS PRIVATE OFFICES
23	ESA’S
24	METHOD II PATIENTS

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS 265-11
TABLE 1 - RECORD SPECIFICATIONS (Cont.)

Type 2 records for Worksheet B-1, columns 2-13, for lines 1-6 are listed below. The numbers running vertical to line 1 descriptions are the general service cost center line designations.

			LINE			
	1	2	3	4	5	6
2	CAP REL OP	OF MAINT	& HOUSE	SQUARE	FEET	1
3	STEP DOWN	OF COL 2		# OF TREAT	MENTS	3
4	MACH CAP	REL OR REN	& MAINT	% TIME		3
5	SALARIES	FOR DIR	PT CARE	HRS OF	SERVICE	3
6	EH&W BENE	FOR DIRECT	PT CARE	GROSS	SALARIES	3
7	SUPPLIES			CHARGES		3
8	LABORATORY			CHARGES		3
10	DRUGS			CHARGES		3
11	DRUGS	INCLD IN	COMP RATE	CHARGES		3
12	ESA'S			CHARGES		3
13	ESRD	REL DRUGS		CHARGES		3

Examples of type 2 records are below. Either zeros or spaces may be used in the line, sub-line, column, and sub-column number fields (positions 11-20). However, spaces are preferred. Refer to Table 5 and 6 for additional cost center code requirements.

Examples:

Worksheet A line labels with embedded cost center codes:

```
2A000000   1    0100CAP REL COSTS-BLDG & FIXT
2A000000   2    0200CAP REL COSTS-MVBLE EQUIP
2A000000  12    1200DRUGS
2A000000  15    1500MEDICAL RECORDS
2A000000  19    1900PHY ROUT PRO SERVICES-MCP METHOD
2A000000  23    2300ESA'S
```

Examples of column headings for Worksheets B-1 and B; statistical bases used in cost allocation on Worksheet B-1; and statistical codes used for Worksheet B-1 (line 6) are displayed below.

```
2B10000*   1  2  CAP REL OP
2B10000*   2  2  OF MAINT
2B10000*   3  2  & HOUSE
2B10000*   4  2  SQUARE
2B10000*   5  2  FEET
2B10000*   6  2  1
2B10000*   1  3  MACH CAP
2B10000*   2  3  REL OR REN
2B10000*   3  3  & MAINT
2B10000*   4  3  % TIME
2B10000*   6  3  3
```

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS 265-11
TABLE 1 - RECORD SPECIFICATIONS (Cont.)

RECORD NAME: Type 3 Records for Non-label Data

		Size	Usage	Loc.	Remarks
1.	Record Type	1	9	1	Constant "3"
2.	Wkst. Indicator	7	X	2-8	Alphanumeric. Refer to Table 2.
3.	Spaces	2	X	9-10	
4.	Line Number	3	9	11-13	Numeric
5.	Sub-line Number	2	9	14-15	Numeric
6.	Column Number	3	X	16-18	Alphanumeric
7.	Sub-column Number	2	9	19-20	Numeric
8.	Field Data				
	a. Alpha Data	36	X	21-56	Left justified. (Y or N for yes/no answers; dates must use MM/DD/YYYY format - slashes, no hyphens.) Refer to Table 6 for additional requirements for alpha data.
		4	X	57-60	Spaces (optional).
	b. Numeric Data	16	9	21-36	Right justified. May contain embedded decimal point. Leading zeros are suppressed; trailing zeros to the right of the decimal point are not. Positive values are presumed; no A+@ signs are allowed. Use leading minus to specify negative values. Express percentages as decimal equivalents, i.e., 8.75% is expressed as .087500. All records with zero values are dropped. Refer to Table 6 for additional requirements regarding numeric data.

A sample of type 3 records are below.

```
3A000000  11  1      36000
3A000000  15  2      12064
3A000000  19  1     144000
```

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS 265-11
TABLE 1 - RECORD SPECIFICATIONS (Cont.)

The line numbers are numeric. In several places throughout the cost report (see list below), the line numbers themselves are data. The placement of the line and sub-line numbers as data must be uniform.

Worksheet A-1, columns 3 and 6
Worksheet A-2, column 4
Worksheet A-3, Part B, column 1

Examples of records (*) with a Worksheet A line number as data are below.

	3A100010	1	0	EMP. HEALTH & WELFARE BENE
	3A100010	1		A
*	3A100010	1	3	8.00
	3A100010	1	4	61743
*	3A100010	1	6	11.00
	3A100010	1	7	82263
	3A100010	2	0	EMP HEALTH & WELFARE BENE
	3A100010	2	1	A
*	3A100010	2	3	19.00
	3A100010	2	4	20520
	3A200000	20	0	MISC INCOME
	3A200000	20	1	B
	3A200000	20	2	-106896
*	3A200000	20	4	21.00
*	3A30000B	1		10.00
	3A30000B	1	3	LABORATORY
	3A30000B	1	4	18000
	3A30000B	1	5	23121

RECORD NAME: Type 4 Records - File Encryption

This type 4 record consists of 3 records: 1, 1.01, and 1.02. These records are created at the point in which the ECR file has been completed and saved to disk and insures the integrity of the file.

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS 265-11
TABLE 2 - WORKSHEET INDICATORS

This table contains the worksheet indicators that are used for electronic cost reporting. A worksheet indicator is provided for only those worksheets for which data are to be provided.

The worksheet indicator consists of seven digits in positions 2-8 of the record identifier. The first two digits of the worksheet indicator (positions 2 and 3 of the record identifier) always show the worksheet. The third digit of the worksheet indicator (position 4 of the record identifier) is always 0. For Worksheets A-1 and A-2, if there is a need for extra lines on multiple worksheets, the fifth and sixth digits of the worksheet indicator (positions 6 and 7 of the record identifier) identify the page number. The seventh digit of the worksheet indicator (position 8 of the record identifier) represents the worksheet or worksheet part.

Worksheets That Apply to the Independent Renal Dialysis Facility Cost Report

Worksheet	Worksheet Indicator	
S, Part I	S000001	
S, Part II	S000002	
S-1	S100000	
S-2	S200000	
A	A000000	
A-1	A100010	(a)
A-2	A200000	
A-3, Part A	A30000A	
A-3, Part B	A30000B	
A-3, Part C	A30000C	
A-4, Part I	A400001	
A-4, Part II	A400002	
B-1 (For use in column headings)	B10000*	
B	B000000	
B-1	B100000	
C	C000000	
D	D000000	
E, Part I	E000001	

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS 265-11
TABLE 2 - WORKSHEET INDICATORS (Cont.)

Worksheet	Worksheet Indicator
E, Part II	E000002
E-1, Part I	E100001
E-1, Part II	E100002
F	F000000
F-1	F100000

FOOTNOTES:

(a) Multiple Worksheets for Reclassifications and Adjustments Before Stepdown
The fifth and sixth digits of the worksheet indicator (positions 6 and 7 of the record) are numeric from 01-99 to accommodate reports with more lines on Worksheets A-1. For reports that do not need additional worksheets, the default is 01. For reports that do need additional worksheets, the first page is numbered 01. The number for each additional page of the worksheet is incremented by 1.

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-265-11
TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE, AND COLUMN DESIGNATIONS

This table identifies those data elements necessary to calculate an ESRD cost report. It also identifies some figures from a completed cost report. These calculated fields (e.g., Worksheet B, column 8) are needed to verify the mathematical accuracy of the raw data elements and to isolate differences between the file submitted by the ESRD facility and the report produced by the contractor. Where an adjustment is made, that record must be present in the electronic data file. For explanations of the adjustments required, refer to the cost report instructions.

Table 3 "Usage" column is used to specify the format of each data item as follows:

9	Numeric, greater than or equal to zero.
-9	Numeric, may be either greater than, less than, or equal to zero.
9(x).9(y)	Numeric, greater than zero, with x or fewer significant digits to the left of the decimal point, a decimal point, and exactly y digits to the right of the decimal point.
X	Character.

Consistency in line numbering (and column numbering for general service cost centers) for each cost center is essential. The sequence of some cost centers does change among worksheets.

Table 3 refers to the data elements needed from a standard cost report. When a standard line is subscripted, the subscripted lines must be numbered sequentially with the first sub-line number displayed as "01" or "1" (with a space preceding the 1) in field locations 14-15. It is unacceptable to format in a series of 10, 20, or skip sub-line numbers (i.e., 01, 03), except for skipping sub-line numbers for prior year cost center(s) deleted in the current period or initially created cost center(s) no longer in existence after cost finding. Exceptions are specified in this manual. For Other (specify) lines, i.e., Worksheet settlement series, all subscripted lines should be in sequence and consecutively numbered beginning with subscripted line number 01. Automated systems should reorder these numbers where providers skip or delete a line in the series.

Drop all records with zero values from the file. Any record absent from a file is treated as if it were zero.

All numeric values are presumed positive. Leading minus signs may only appear in data with values less than zero that are specified in Table 3 with a usage of "-9". Amounts that are within preprinted parentheses on the worksheets, indicating the reduction of another number, are reported as positive values.

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS 265-11
TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE, AND COLUMN DESIGNATIONS

DESCRIPTION	LINE(S)	COLUMN(S)	FIELD SIZE	USAGE
WORKSHEET S				
Part I: Cost report Status				
Provider Use Only				
Electronically filed cost report	1	1	1	X
Manually submitted cost report	2	1	1	X
If this is an amended cost report enter the number of times the provider resubmitted this cost report = (0-9)	3	1	1	9
Creation Date (MM/DD/YYYY)	3	2	10	X
Creation Time (XX:XX:XX XX)	3	3	11	X
Contractor Use Only				
Cost Report Status	4	1	1	9
Date Received	5	1	10	X
Contractor Number	6	1	5	9
First Cost Report for Provider CCN	7	1	1	X
Last Cost Report for Provider CCN	8	1	1	X
NPR Date: (MM/DD/YYYY)	9	1	10	X
If line 4, column 1 is “4”, enter number of times reopened = (0-9)	10	1	1	9
Enter the Contractor’s vendor code	11	1	3	X
Part II: General				
Name	1	1	36	X
Street	2	1	36	X
P.O. Box	2	2	9	X
City	3	1	36	X
State	3	2	2	X
Zip Code	3	3	10	X
County	4	1	36	X
CBSA Code (XXXXX)	4	2	5	X
Provider CCN (XXXXXX)	5	1	6	X
Date Certified (MM/DD/YYYY)	6	1	10	X
Contact Person Name	7	1	36	X
Phone number (XXX-XXX-XXXX)	7	2	12	X

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS 265-11
TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE, AND COLUMN DESIGNATIONS

DESCRIPTION	LINE(S)	COLUMN(S)	FIELD SIZE	USAGE
WORKSHEET S (Cont.)				
Cost reporting period beginning date (MM/DD/YYYY)	8	1	10	X
Cost reporting period ending date (MM/DD/YYYY)	8	2	10	X
Type of control: (See Table 3B)	9	1	2	9
Other(Specify)	9	2	36	X
Is this facility approved as a low-volume facility for this cost reporting period? (Y/N)	10	1	1	X
Type of physicians' reimbursement: (See Table 3B)	11	1	1	9
Date of election of initial method (MM/DD/YYYY)	11	2	10	X
Was this facility previously certified as a hospital-based unit? (Y/N)	12	1	1	X
Did your facility elect 100% PPS effective January 1, 2011? (Y/N)	13	1	1	X
If you responded "N" to line 13, enter in col. 1 the year of transition for periods prior to January 1	14	1	1	X
And enter in col. 2 the year of transition for periods after December 31	14	2	1	X
Malpractice premiums	15	1	9	-9
Malpractice paid losses	16	1	9	-9
Malpractice self insurance	17	1	9	-9
Are malpractice premiums and/or paid losses reported in other than the A&G cost center? (Y/N)	18	1	1	X
If you are part of a chain organization enter "Y" for yes or "N" for no.	19	1	1	X
If line 19 is "Y" enter the Name:	20	1	36	X
Street	21	1	36	X
P.O. Box	21	2	9	X
City	22	1	36	X
State	22	2	2	X
Zip code of the organization	22	3	10	X

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS 265-11
TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE, AND COLUMN DESIGNATIONS

DESCRIPTION	LINE(S)	COLUMN(S)	FIELD SIZE	USAGE
WORKSHEET S-1				
Renal Dialysis Statistics				
Number of treatments not billed to Medicare and furnished directly	1	1-4	11	9
Number of treatments not billed to Medicare and furnished under arrangement	2	1-4	11	9
Number of patients currently in dialysis program	3	1-4	11	9
Average time per week patient receives dialysis	4	1-4	5	9(2).99
Number of days in average week for patient dialysis treatments	5	1-4	4	9.99
Average time of patient dialysis treatment including set up time	6	1-4	5	9(2).99
Number of machines regularly available for use	7	1-4	11	9
Number of standby machines	8	1-4	11	9
Number of shifts in typical week during regular reporting period	9	1-4	11	9
Hours per shift in typical week during regular reporting period:				
First shift	10.01	1-4	9	9
Second shift	10.02	1-4	9	9
Third shift	10.03	1-4	9	9
Number of treatments provided:				
One (1) time per week	11.01	1-4	11	9
Two (2) times per week	11.02	1-4	11	9
Three (3) times per week	11.03	1-4	11	9
More than three (3) times per week	11.04	1-4	11	9
Total Treatments	11.05	1-4	11	9

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS 265-11
TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE, AND COLUMN DESIGNATIONS

DESCRIPTION	LINE(S)	COLUMN(S)	FIELD SIZE	USAGE
WORKSHEET S-1 (Continued)				
Type of dialyzers used: (See Table 3C)	12	1	1	9
If dialyzers are reused, indicate the number of times	12	2	11	9
If other is selected, specify type	12	3	36	X
Number of back-up sessions furnished to home patients:				
CAPD	13	1	11	9
Other	13	2	11	9
CCPD	13	3	11	9
Number of units of Epoetin furnished during cost reporting period	14	1	11	9
Number of units of Aranesp furnished during cost reporting period	15	1	11	9
Transplant Statistics:				
Number of patients who are awaiting transplants	16	1	11	9
Number of patients who received transplants during this period	17	1	11	9
Home Program:				
Number of patients commencing home dialysis training during this period	18	1	11	9
Number of patients currently in home program	19	1	11	9
Types of dialyzers used: (See Table 3C)	20	1	1	9
If dialyzers are reused, indicate the number of times:	20	2	11	9
If other is selected, specify type	20	3	36	X
Number of hours in a normal work week	21	1	6	9(3).99

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS 265-11
TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE, AND COLUMN DESIGNATIONS

DESCRIPTION	LINE(S)	COLUMN(S)	FIELD SIZE	USAGE
WORKSHEET S-1 (Continued)				
Text as needed for blank line	31	0	36	X
Number of full time equivalent employees				
Staff	22-31	1	6	9(3).99
Contract	22-31	2	6	9(3).99
Total	22-31	3	6	9(3).99
WORKSHEET S-2				
Provider Organization and Operation				
Has the Provider changed ownership immediately prior to the beginning of the cost reporting period?	1	1	1	X
If column 1 is "Y", enter the date of the change in column 2. (see instructions)	1	2	10	X
Has the provider terminated participation in the Medicare Program? (Y/N)	2	1	1	X
If column 1 is yes, enter in column 2 the date of termination	2	2	10	X
If column 1 (line 2) is yes, enter in column 3, "V" for voluntary or "I" for involuntary. (V/I)	2	3	1	X
Is the provider involved in business transactions, including management contracts, with individuals or entities (e.g., chain home offices, drug or medical supply companies) that are related to the provider or its officers, medical staff, management personnel, or members of the board of directors through ownership, control, or family and other similar relationships? (Y/N)	3	1	1	X

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-265-11
TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE, AND COLUMN DESIGNATIONS

DESCRIPTION	LINE(S)	COLUMN(S)	FIELD SIZE	USAGE
WORKSHEET S-2 (Continued)				
Financial Data and Reports				
Were the financial statements prepared by a Certified Public Accountant? (Y/N)	4	1	1	X
If column 1 is "Y" enter "A" for Audited, "C" for Compiled, or "R" for Reviewed in column 2.	4	2	1	X
Submit a complete copy, or enter date available in column 3. (see instructions) If column 1 is "N" see instructions.	4	3	10	X
Are the cost report total expenses and total revenues different from those on the filed financial statements? (Y/N)	5	1	1	X
Bad Debts				
Is the provider seeking reimbursement for bad debts? (Y/N)	6	1	1	X
If line 6 is "Y", did the provider's bad debt collection policy change during this cost reporting period? (Y/N)	7	1	1	X
If line 6 is "Y", are patient deductibles and or coinsurance waived? (Y/N)	8	1	1	X
PS&R Report Data				
Was the cost report prepared using the PS&R report only? (Y/N)	9	1	1	X
If column 1 is yes, enter paid through date of the PS&R report	9	2	10	X
Was the cost report prepared using the PS&R for totals and the provider's records for allocation? (Y/N)	10	1	1	X
If column. 1 is "Y" enter the paid through date of the PS&R report used to prepare this cost report in column 2.	10	2	10	X
If line 9 or 10 is "Y", were adjustments made to PS&R data for additional claims that have been billed but are not included on the PS&R used to file this cost report? (Y/N)	11	1	1	X

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS 265-11
TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE, AND COLUMN DESIGNATIONS

DESCRIPTION	LINE(S)	COLUMN(S)	FIELD SIZE	USAGE
WORKSHEET S-2 (Continued)				
If line 9 or 10 is "Y", were adjustments made to PS&R data for corrections of other PS&R information? (Y/N)	12	1	1	X
If line 9 or 10 is "Y", were adjustments made to PS&R data for Other?(Y/N)	13	1	1	X
If line 13 is "Y", then describe the other adjustments.	13	0	36	X
Was the cost report prepared only using the provider's records? (Y/N) If yes, see instructions	14	1	1	X
WORKSHEET A				
Physicians salaries by department	9-12, 14-17, 19-26	1	9	-9
Total physicians salaries	27	1	9	9
Other salaries by department	3-4, 6-12, 14-17, 20-26	2	9	-9
Total other salaries	27	2	9	9
Other direct costs by department	1-4, 6, 8-17, 19-26	3	9	-9
Total other direct costs	27	3	9	9
Net expenses for allocation by department	1-4, 6-17, 19-26	8	9	-9
Total expenses for allocation	27	8	9	9

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS 265-11
TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE, AND COLUMN DESIGNATIONS

DESCRIPTION	LINE(S)	COLUMN(S)	FIELD SIZE	USAGE
WORKSHEET A-1				
For each expense reclassification:				
Explanation	1-99	0	36	X
Reclassification identification code	1-99	1	2	X
Increases:				
Worksheet A line number	1-99	3	6	9(3).99
Reclassification amount	1-99	4	9	9
Decreases:				
Worksheet A line number	1-99	6	6	9(3).99
Reclassification amount	1-99	7	9	9
Total Increases	100	4	9	9
Total Decreases	100	7	9	9
WORKSHEET A-2				
Description of adjustment	22-99	0	36	X
Basis (A or B)	1-6, 8-9, 11-15, 17, 19-99	1	1	X
Amount	1-6, 8-99	2	9	-9
Worksheet A line number	1, 3-6, 8, 9, 11, 12, 21-99	4	6	9(3).99

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS 265-11
TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE, AND COLUMN DESIGNATIONS

DESCRIPTION	LINE(S)	COLUMN(S)	FIELD SIZE	USAGE
WORKSHEET A-3				
Part A - Are there any related organization costs included on Worksheet A? (Y/N)	1	1	1	X
Part B - Costs incurred and adjustments required as a result of transactions with related organization(s):				
Worksheet A line number	1-4	1	6	9(3).99
Expense item(s)	1-4	3	36	X
Amount included in Worksheet A	1-4	4	9	-9
Amount allowable in reimbursable cost	1-4	5	9	-9
Total	5	4-6	9	-9
Part C – Interrelationship of facility to related organization(s):				
Type of interrelationship (A through G)	1-4	1	1	X
If type is G, specify description of relationship	1-4	0	36	X
Name of related individual or organization	1-4	2	36	X
Percentage of ownership	1-4	3	6	9(3).99
Name of related individual or organization	1-4	4	36	X
Percentage of ownership of provider	1-4	5	6	9(3).99
Type of business	1-4	6	36	X

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS 265-11
TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE, AND COLUMN DESIGNATIONS

DESCRIPTION	LINE(S)	COLUMN(S)	FIELD SIZE	USAGE
WORKSHEET A-4				
Owners Compensation-Part I				
Title	1-10	1	36	X
Function	1-10	2	36	X
Sole proprietorship				
Percentage of work week devoted to business	1-10	3	6	9(3).99
Partners				
Percent share of operating profit (loss)	1-10	4A	6	9(3).99
Percentage of week devoted to business	1-10	4B	6	9(3).99
Corporation				
Percent of provider's stock owned	1-10	5A	6	9(3).99
Percentage of work week devoted to business	1-10	5B	6	9(3).99
Total compensation included in allowable cost	1-10	6	11	9
Part II				
Title	1-10	1	36	X
Percentage of work week devoted to business	1-10	2	6	9(3).99
Total compensation	1-10	3	11	9
WORKSHEETS B and B-1				
Column heading (cost center name)	1-3 +	2-13	10	X
Statistical basis	4, 5 +	2-13	10	X

+ Refer to Table 1 for specifications and Table 2 for the worksheet identifier for column headings. There may be up to five type 2 records (3 for cost center name and 2 for the statistical basis) for each column. However, for any column that has less than five type 2 record entries, blank records or the word blank is not required to maximize each column record count.

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-265-11
TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE, AND COLUMN DESIGNATIONS

DESCRIPTION	LINE(S)	COLUMN(S)	FIELD SIZE	USAGE
		WORKSHEET B		
Costs after cost finding by department	5-7, 8.01-8.02, 9.01-9.02, 10.01-10.02, 11.01-11.02, 12.01-12.02, 13.01-13.02, 14.01-14.02, 15.01-15.02, 16.01-16.02, 17.01-17.02, 19-22	13A	9	-9
Total costs after cost finding	23	13A	9	9
		WORKSHEET B-1		
All cost allocation statistics	2-22	2-8, 10-13	9	9
		WORKSHEET C		
Total number of treatments	8.01-15.02, 18	1	11	9
Total CAPD patient weeks	16.01-16.02	1	11	9
Total CCPD patient weeks	17.01-17.02	1	11	9
Total provider treatments (informational only)	19	1	11	9
		WORKSHEET D		
Total number of treatments	1-8,11	1	11	9
Total CAPD patient weeks	9	1	11	9
Total CCPD patient weeks	10	1	11	9
Number of treatments-Medicare	1-8,11	4, 4.01 & 4.02	11	9
CAPD patient weeks-Medicare	9	4, 4.01 & 4.02	11	9
CCPD patient weeks-Medicare	10	4, 4.01 & 4.02	11	9
Average Payment Rates	1-10	6, 6.01 & 6.02	6	9(3).99
Total Payment Due	1-10	7, 7.01, 7.02 & 8	11	9

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-265-11
TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE, AND COLUMN DESIGNATIONS

DESCRIPTION	LINE(S)	COLUMN(S)	FIELD SIZE	USAGE
WORKSHEET E, Part I				
Part I – Calculation of Reimbursable Bad Debts Title XVIII – Part B				
Total expenses related to care of Medicare beneficiaries	1	1	11	9
Total payment due net of Part B deductibles	2-2.03	1 & 2	11	9
Outlier payments	3	1	11	9
Program payments (80% of line 2.03, column 2)	5	1	11	9
Amount of cost to be recovered from Medicare patients (line 1 minus line 5)	6	1	11	9
Deductibles & coinsurance billed to Medicare Part B patients	7-7.02	1 & 2	11	9
Total deductibles & coinsurance billed to Medicare Part B patients for comparison	7.03	1	11	9
Bad debts for deductibles & coinsurance net of bad debt recoveries for services rendered prior to 1/1/2011	8	1 & 2	11	9
Transition period 1 (75-25%) bad debts for deductibles & coinsurance net of bad debt recoveries for services on or after 1/1/2011 but before 1/1/2012	9	1 & 2	11	9
Transition period 2 (50-50%) bad debts for deductibles & coinsurance net of bad debt recoveries for services on or after 1/1/2012 but before 1/1/2013	10	1 & 2	11	9
Transition period 3 (25-75%) bad debts for deductibles & coinsurance net of bad debt recoveries for services on or after 1/1/2013 but before 1/1/2014	11	1 & 2	11	9
100% PPS bad debts for deductibles & coinsurance net of bad debt recoveries for services rendered on or after 1/1/2014	12	1 & 2	11	9
Total bad debts (sum of lines 8 through 12)	13	1 & 2	11	9
Net deductibles and coinsurance billed to Medicare Part B patients	14	1	11	9
Unrecovered from Medicare Part B patients	15	1	11	9

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-265-11
TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE, AND COLUMN DESIGNATIONS

DESCRIPTION	LINE(S)	COLUMN(S)	FIELD SIZE	USAGE
WORKSHEET E, Part I (Continued)				
Reimbursable bad debts	16	1	11	9
Reimbursable bad debts for dual eligible beneficiaries	17	1	11	9
Other adjustment (description)	19	0	36	X
Other adjustment	19	1	11	-9
Balance due provider/(program)	20	1	11	-9
WORKSHEET E, Part II				
Part II - Calculation of Facility Specific Composite Cost Percentage				
Total allowable expenses	1	1	9	9
Total composite costs	2	1	9	9
Facility specific composite cost percentage	3	1	9	9.9(6)
WORKSHEET E-1 Part I				
Part I – TO BE COMPLETED BY CONTRACTOR				
Enter the date of the tentative payment from program to provider (mm/dd/yyyy)	1.01-1.49	1	10	X
Enter the amount of the tentative payment from program to provider	1.01-1.49	2	9	-9
Enter the date of the tentative payment from provider to program (mm/dd/yyyy)	1.50-1.98	1	10	X
Name of contractor	3	0	36	X
Contractor number	3	1	5	X
WORKSHEET E-1 Part II				
Part II – TO BE COMPLETED BY PROVIDER				
Low volume payment amount	4	1	9	9

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-265-11
TABLE 3 - LIST OF DATA ELEMENTS WITH WORKSHEET, LINE, AND COLUMN DESIGNATIONS

DESCRIPTION	LINE(S)	COLUMN(S)	FIELD SIZE	USAGE
WORKSHEET F				
For all ESRD (end stage renal disease) facilities (see note):				
Balance sheet account balances	1-10, 12-26, 28-31, 34-41, 43-47, 50, 51	1	9	-9
Other (specify)	47	0	36	X
NOTE: For contra accounts (reported on lines 6, 14, 16, 18, 20, 22, and 24), the usage is -9.				
WORKSHEET F-1				
Total patient revenues	1	1	9	9
Allowances and discounts on patients' accounts	2	1	9	9
Blank lines (specify)	5-10, 11-16	0	36	X
Increases to operating expenses Reported on Worksheet A	5-10	1	9	9
Decreases to operating expenses Reported on Worksheet A	11-16	1	9	9
Other revenues	19-31	1	9	9
Blank lines (specify)	27-31	0	36	X
Net income or (loss) for the period	33	2	9	-9

TABLE 3A - WORKSHEETS REQUIRING NO INPUT

Worksheet B

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-265-11
TABLE 3B-TABLES TO WORKSHEET S

Type of Control
1 = Voluntary Non Profit, Corporation
2 = Voluntary Non Profit, Other
3 = Proprietary, Individual
4 = Proprietary, Corporation
5 = Proprietary, Partnership
6 = Proprietary, Other
7 = Government, Federal
8 = Government, State
9 = Government, County
10 = Government, City
11 = Government, Other

Type of Reimbursement
1 = Initial Method
2 = MCP Method

Transition Period
1 = FYE 12/31/2011
2 = FYE 12/31/2012
3 = FYE 12/31/2013
4 = FYE 12/31/2014

Cost Report Status
1 = As Submitted
2 = Settled without Audit
3 = Settled with Audit
4 = Reopened
5 = Amended

TABLE 3C-TABLES TO WORKSHEET S-1

Type of Dialyzers Used

1 = Hollow Fiber
2 = Parallel Plate
3 = Coil
4 = Other

TABLE 3D- LINES THAT CANNOT BE SUBSCRIPTED
(BEYOND THOSE PREPRINTED)

Worksheet	Lines
S Parts I & II	All
S-1	1-30
S-2	1-14
A	1-16, 18-24, 27
A-1	All
A-2	1-19, 23
A-3-Part A	All
A-3, Part B	1-3,5
A-3, Part C	1-3
A-4, Part I	1-9
A-4, Part II	1-9
B	1-20, 23
B-1	1-20,23-25
C	ALL
D	1-8
E Parts I & II	All except line 19
E-1, Parts I & II	1.01-1.03, 1.50-1.52, 2-4

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS 265-11
TABLE 5 - COST CENTER CODING

INSTRUCTIONS FOR PROGRAMMERS

Cost center coding is required because there are thousands of unique cost center names in use by providers. Many of these names are peculiar to the reporting provider and give no hint as to the actual function being reported. Using codes to standardize meanings makes practical data analysis possible. The method to accomplish this must be rigidly controlled to assure accuracy.

For any added cost center names (the preprinted cost center labels must be pre-coded), preparers must be presented with the allowable choices for that line or range of lines from the lists of standard and nonstandard descriptions. They then select a description that best matches their added label. The code associated with the matching description, including increments due to choosing the same description more than once, will then be appended to the user's label by the software.

Additional guidelines are:

- Do not allow any pre-existing codes for the line to be carried over.
- Do not pre-code all "Other" lines.
- For cost centers, the order of choice must be standard first, then specific nonstandard, and finally the nonstandard "Other . . ."
- For the nonstandard "Other . . .", prompt the preparers with, "Is this the most appropriate choice?," and then offer the chance to answer yes or to select another description.
- Allow the preparers to invoke the cost center coding process again to make corrections.
- For the preparers' review, provide a separate printed list showing their added cost center names on the left with the chosen standard or nonstandard descriptions and codes on the right.
- On the screen next to the description, display the number of times the description can be selected on a given report, decreasing this number with each usage to show how many remain. The numbers are shown on the cost center tables.
- Do not change standard cost center lines, descriptions and codes. The acceptable formats for these items are listed on page 42-524 of the Standard Cost Center Descriptions and Codes. The proper line number is the first two digits of the cost center code.

INSTRUCTIONS FOR PREPARERS

Coding of Cost Center Labels

Cost center coding standardized the meaning of cost center labels used by health care providers on the Medicare cost reporting forms. The use of this coding methodology allows providers to continue to use their labels for cost centers that have meaning within the individual institution.

The four digit codes that are required to be associated with each label provide standardized meaning for data analysis. Normally, it is necessary to code only added labels because the preprinted standard labels are automatically coded by CMS approved cost report software.

Additional cost center descriptions have been identified. These additional descriptions are hereafter referred to as the nonstandard labels. Included with the nonstandard descriptions is an "Other . . ." designation to provide for situations where no match in meaning can be found. Refer to Worksheet A, line 17, 25 or 26.

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS 265-11
TABLE 5 - COST CENTER CODING

Both the standard and nonstandard cost center descriptions along with their cost center codes are shown on Table 5. The "use" column on that table indicates the number of times that a given code can be used on one cost report. You are required to compare your added label to the descriptions shown on the standard and nonstandard tables for purposes of selecting a code. Most CMS approved software provides an automated process to present you with the allowable choices for the line/column being coded and automatically associates the code for the selected matching description with your label.

Additional Guidelines

Categories

Make a selection from the proper category such as general service description for general service lines, nonreimbursable cost center descriptions for nonreimbursable cost center lines, etc.

Use of a Cost Center Coding Description More Than Once

Often a description from the "standard" or "nonstandard" tables applies to more than one of the labels being added or changed by the preparer. In the past, it was necessary to determine which code was to be used and then increment the code number upwards by one for each subsequent use. This was done to provide a unique code for each cost center label. Now, most approved software associate the proper code, including increments as required, once a matching description is selected. Remember to use your label. You are matching to CMS's description only for coding purposes.

Cost Center Coding and Line Restrictions

Use cost center codes only in designated lines in accordance with the classification of cost center(s), e.g., lines 22 through 26 may only contain cost center codes within the nonreimbursable services cost center category of both standard and nonstandard coding. Refer to Table 1 for Type 2 cost center descriptions.

STANDARD COST CENTER DESCRIPTIONS AND CODES

	CODE	USE
GENERAL SERVICE COST CENTERS		
Capital Related - Buildings and Fixtures	0100	(01)
Capital Related - Movable Equipment	0200	(01)
Operation and Maintenance of Plant	0300	(01)
Housekeeping	0400	(01)
Machine Capital-Related or Rental and Maintenance	0600	(01)
Salaries for Direct Patient Care	0700	(01)
Emp. Health & Welfare Benefits for Direct Patient Care	0800	(01)
Supplies	0900	(01)

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS 265-11
TABLE 5 - COST CENTER CODING

STANDARD COST CENTER DESCRIPTIONS AND CODES (Continued)

Laboratory	1000	(01)
Administrative and General	1100	(01)
Drugs	1200	(01)
Interest Expense	1300	(01)
Laundry and Linen	1400	(01)
Medical Records	1500	(01)
Physicians' Routine Professional Services-Initial Method	1600	(01)
Physicians' Routine Professional Services-MCP Method	1900	(01)
Whole Blood & Packed Red Blood Cells	2000	(01)
Vaccines	2100	(01)
NON REIMBURSABLE COST CENTER		
Physicians' Private Offices	2200	(01)
ESA'S prior to 1/1/2011	2300	(01)
Method II Patients (Direct Dealing)	2400	(01)

NONSTANDARD COST CENTER DESCRIPTIONS AND CODES

	CODE	USE
GENERAL SERVICE COST CENTERS		
Other	1700	(10)
NONREIMBURSABLE COST CENTERS		
Other Nonreimbursable	2500	(01)
Other Nonreimbursable	2600	(10)

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-265-11
TABLE 6 - EDITS

Medicare cost reports submitted electronically are subjected to various edits, which are divided into two categories: Level I and Level II edits. These include mathematical accuracy edits, certain minimum file requirements, and other data edits. Any vendor software that produces an electronic cost report file for Medicare ESRD must automate all of these edits. Failure to properly implement these edits may result in the suspension of a vendor's system certification until corrective action is taken. The vendor's software should provide meaningful error messages to notify the home health agency of the cause of every exception. The edit message generated by the vendor systems must contain the related 4 digit and 1 alpha character, where indicated, reject/edit code specified below. Any file containing a level I edit will be rejected by your contractor without exception.

Level I edits (1000 series reject codes) test that the file conforms to processing specifications, identifying error conditions that would result in a cost report rejection. These edits also test for the presence of some critical data elements specified in Table 3. Level II edits (2000 series edit codes) identify potential inconsistencies and/or missing data items that may have exceptions and should not automatically cause a cost report rejection. Resolve these items and submit appropriate worksheets and/or data supporting the exceptions with the cost report. Failure to submit the appropriate data with your cost report may result in payments being withheld pending resolution of the issue(s).

The vendor requirements (above) and the edits (below) reduce both intermediary processing time and unnecessary rejections. Vendors should develop their programs to prevent their client home health agencies from generating either a hard copy substitute cost report or electronic cost report file where level I edits exist. Ample warnings should be given to the provider where level II edit conditions are violated.

NOTE: Dates in brackets [ ] at the end of an edit indicate the effective date of that edit for cost reporting periods ending on or after that date. Dates followed by a "b" are for cost reporting periods beginning on or after the specified date. Dates followed by an "s" are for services rendered on or after the specified date unless otherwise noted. [10/31/2000]

I. Level I Edits (Minimum File Requirements)

Reject Code	Condition
1000	The first digit of every record must be either 1, 2, 3, or 4 (encryption code only). [1/1/2011]
1005	No record may exceed 60 characters. [1/1/2011]
1010	All alpha characters must be in upper case. This is exclusive of the encryption code, type 4 record, record numbers 1, 1.01, and 1.02. [1/1/2011]
1015	For micro systems, the end of record indicator must be a carriage return and line feed, in that sequence. [1/1/2011]
1020	The independent renal dialysis facility provider number (record #1, positions 17-22) must be valid and numeric. [1/1/2011]
1025	All dates (record #1, positions 23-29, 30-36, 45-51, and 52-58) must be in Julian format and legitimate. [1/1/2011]
1030	The fiscal year beginning date (record #1, positions 23-29) must be less than the fiscal year ending date (record #1, positions 30-36). [1/1/2011]

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-265-11
TABLE 6 - EDITS

Reject Code	Condition
1035	The vendor code (record #1, positions 38-40) must be a valid code. [1/1/2011]
1050	The type 1 record #1 must be correct and the first record in the file. [1/1/2011]
1055	All record identifiers (positions 1-20) must be unique. [1/1/2011]
1060	Only a Y or N is valid for fields which require a Yes/No response. [1/1/2011]
1075	Cost center integrity must be maintained throughout the cost report. For subscripted lines, the relative position must be consistent throughout the cost report. [1/1/2011]
1080	For every line used on Worksheets A, there must be a corresponding type 2 record. [1/1/2011]
1090	Fields requiring numeric data (charges, treatments, costs, FTEs, etc.) may not contain any alpha character. [1/1/2011]
1100	In all cases where the file includes both a total and the parts that comprise that total, each total must equal the sum of its parts. [1/1/2011]
1005S	The cost report ending date (Worksheet S, Part II, column 2, line 8) must be on or after January 1, 2011. [1/1/2011]
1010S	The cost report period beginning date (Worksheet S, Part II, column 1, line 8) must precede the cost report ending date (Worksheet S, Part II, column 2, line 8). [1/1/2011]
1015S	The independent renal dialysis facility name, address, city, state, zip code, provider CCN, and certification date (Worksheet S, Part II, line 1, column 1; line 2, column 1; line 3, columns 1, 2, & 3; lines 5 and 6, column 1) must be present and valid. [1/1/2011]
1020S	The type of control (Worksheet S, Part II, line 9, column 1) must be present and a valid code of 1 thru 11. If code 2, 6 or 11 is entered, there must be an entry in column 2. [1/1/2011]
1025S	The independent renal dialysis total number of hours per work week must be greater than zero (0) (Worksheet S-1, line 21, column 1). [1/1/2011]
1030S	The total number FTEs for Social Workers must be greater than zero (0) (Worksheet S-1, line 27, sum of columns 1 and 2). [1/1/2011]
1000A	All amounts reported on Worksheet A, columns 1-3, line 27, must be greater than or equal to zero. [1/1/2011]
1020A	For reclassifications reported on Worksheet A-1 the sum of all increases (column 4) must equal the sum of all decreases (column 7). [1/1/2011]
1025A	For each line on Worksheet A-1, if there is an entry in columns 3, 4, 6, or 7, there must be an entry in column 1. There must be an entry on each line of column 4 for each entry in column 3 (and vice versa), and there must be an entry on each line of column 7 for each entry in column 6 (and vice versa). [1/1/2011]
1040A	For Worksheet A-2 adjustments on lines 1-6, & 8-22, if there is an amount in column 2, there must be an entry in columns 1 and 4, and if any of lines 20-22 and subscripts has an entry in column 2, then all columns 0, 1, 2, or 4 must have entries. Only valid line numbers may be used in column 4. [1/1/2011]

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-265-11
TABLE 6 - EDITS

Reject Code	Condition
1045A	If there are any transactions with related organizations or home offices as defined in CMS Pub. 15-I, chapter 10 (Worksheet A-3, Part A, column 1, line 1 is "Y"), Worksheet A-3, Part B, columns 4 or 5, sum of lines 1-4 must be greater than zero; and Part C, column 1, any one of lines 1-4 must contain any one of alpha characters A through G. Conversely, if Worksheet A-3, Part A, column 1, line 1 is "N", Worksheet A-3, Parts B and C must not be completed. [1/1/2011]
1000B	On Worksheet B-1, all statistical amounts must be greater than or equal to zero. [4/1/2005]
1005B	For each overhead cost center with a net expense for cost allocation greater than zero (Worksheet A, column 8, lines 1-4 & 6-12, respectively), the corresponding total cost allocation statistics (Worksheet B-1, columns 2-13, respectively, sum of lines 2-22) must also be greater than zero. Exclude from this edit any column that uses accumulated cost as its basis for allocation and any reconciliation column. [1/1/2011]
1010B	Worksheet B, columns 11A and 13A, line 23 must be greater than zero. [1/1/2011]

II. Level II Edits (Potential Rejection Errors)

These conditions are usually, but not always, incorrect. These edit errors should be cleared when possible through the cost report. When corrections on the cost report are not feasible, provide additional information in schedules, note form, or any other manner as may be required by your fiscal intermediary (FI). Failure to clear these errors in a timely fashion, as determined by your FI, may be grounds for withholding payments.

Edit	Condition
2000	All type 3 records with numeric fields and a positive usage must have values equal to or greater than zero (supporting documentation may be required for negative amounts). [1/1/2011]
2005	Only elements set forth in Table 3, with subscripts as appropriate, are required in the file . [1/1/2011]
2010	The cost center codes (positions 21-24) (type 2 records) must be a code from Table 5, and each cost center code must be unique. [1/1/2011]
2015	Standard cost center lines, descriptions, and codes should not be changed. (See Table 5.) This edit applies to the standard line only and not subscripts of that code. [1/1/2011]
2020	All standard cost center codes must be entered on the designated standard cost center line and subscripts thereof as indicated in Table 5. [1/1/2011]
2025	Only nonstandard cost center codes within a cost center category may be placed on standard cost center lines of that cost center category. [1/1/2011]

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-265-11
TABLE 6 – EDITS

II. Level II Edits (Potential Rejection Errors) (Cont.)

Edit — Condition

2030 The standard cost centers listed below must be reported on the lines as indicated and the corresponding cost center codes may only appear on the lines as indicated. No other cost center codes may be placed on these lines or subscripts of these lines, unless indicated herein. [1/1/2011]

Cost Center	Line	Code
Cap Rel-Bldg & Fixt.	1	0100
Cap Rel-Mvble Equip	2	0200
Operation & Maintenance of Plant	3	0300
Housekeeping	4	0400
Machine Cap-Rel or Rental & Maint.	6	0600
Salaries for Direct Patient Care	7	0700
EH&W Benefits for Direct Pt. Care	8	0800
Supplies	9	0900
Laboratory	10	1000
Administrative and General	11	1100
Drugs	12	1200
Interest Expense	13	1300
Laundry and Linen	14	1400
Medical Records	15	1500
Phy Routine Prof Services-Initial Method	16	1600
Phy Routine Prof Services-MCP Method	19	1900
Whole Blood & Packed Red Blood Cells	20	2000
Vaccines	21	2100
Physicians' Private Offices	22	2200
ESA'S	23	2300
Method II Patients (Direct Dealing)	24	2400

ELECTRONIC REPORTING SPECIFICATIONS FOR FORM CMS-265-11
TABLE 6 – EDITS

Edit	Condition
2035	The administrative and general standard cost center code (1100) may appear only on line 11. [1/1/2011]
2040	All calendar format dates must be edited for 10 character format, e.g., 01/01/2011 (MM/DD/YYYY). [1/1/2011]
2045	All dates must be possible, e.g., no "00", no "30", or "31" of February. [1/1/2011]
2005S	If the response on Worksheet S, Part II, line 10 is “Y”, the total treatments on Worksheet C, column 1, line 19 must be less than 4000. [1/1/2011]
2010S	If the response on Worksheet S, Part II, line 10 is “Y”, effective for cost reporting periods that overlap 1/1/2012, there should be an amount on Worksheet E-1, Part II, line 4 and vice versa. [1/1/2012s].
2015S	The independent renal dialysis facility certification date (Worksheet S, column 1, line 3) should be on or before the cost report beginning date (Worksheet S, column 1, line 5). [1/1/2011]
2020S	The length of the cost reporting period should be greater than 27 days and less than 459 days. [1/1/2011]
2100S	The following statistics from Worksheet S-1, should be greater than zero: a. Total treatments for the independent renal dialysis facility (column 1-4, line 11.05) [1/1/2011]
2000A	Worksheet A-1, column 1 (reclassification code) must be alpha characters. [1/1/2011]
2020A	Worksheet A-3, Part A, must contain a "Y" or "N" response. [1/1/2011]
2000B	At least one cost center description (lines 1-3), at least one statistical basis label (lines 4-5), and one statistical basis code (line 6) must be present for each general service cost center. This edit applies to all general service cost centers required and/or listed. [1/1/2011]
2005B	The column numbering among these worksheets must be consistent. For example, data in capital related costs - buildings and fixtures is identified as coming from column 1 on all applicable worksheets. [1/1/2011]

NOTE: CMS reserves the right to require additional edits to correct deficiencies that become evident after processing the data commences and, as needed, to meet user requirements.